

**AGUA MANSA INDUSTRIAL
GROWTH ASSOCIATION
("AMIGA")
COMMUNITY FACILITIES DISTRICT
No. 2002-1
SPECIAL TAX BONDS, SERIES 2003**

May 28, 2013

Public Finance
Facilities Planning
Urban Economics

Newport Beach
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**AGUA MANSA INDUSTRIAL
GROWTH ASSOCIATION
("AMIGA")
COMMUNITY FACILITIES DISTRICT
No. 2002-1
SPECIAL TAX BONDS, SERIES 2003**

**ADMINISTRATION REPORT
FISCAL YEAR 2013-2014**

Prepared for

**AGUA MANSA INDUSTRIAL GROWTH
ASSOCIATION
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I. INTRODUCTION

This report presents the findings of the research and financial analysis performed by David Taussig & Associates, Inc. to determine the special tax requirement for Community Facilities District No. 2002-1 ("CFD No. 2002-1") of the Agua Mansa Industrial Growth Association ("AMIGA") Special Tax Bonds, Series 2003, (the "Bonds") for fiscal year 2013-2014.

CFD No. 2002-1 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public capital facilities and services. Specifically, CFD No. 2002-1 is authorized to issue up to \$16,500,000 in bonds. CFD No. 2002-1 issued \$12,705,000 in bonds in July 2003 to pay, repay or defease the 1992 Bonds and in favor of the levy of a special tax consistent with the Special Tax Formula on land within the District to pay the principal and interest on the Bonds, to pay administrative expenses of the District, and to make any replenishments to the Bond Reserve Fund.

The bonded indebtedness of CFD No. 2002-1 is both secured and repaid through the annual levy and collection of special taxes from property subject to the tax within the community facilities district. In calculating the special tax liability for fiscal year 2013-2014, this report examines the financial obligations of the current fiscal year and analyzes the level of development within CFD No. 2002-1.

This report is organized into the following sections:

Section II

Section II provides an update of the development activity occurring within CFD No. 2002-1.

Section III

Section III analyzes the previous year's special tax levy.

Section IV

Section IV determines the financial obligations of CFD No. 2002-1 for fiscal year 2013-2013.

Section V

Section V reviews the methodology used to apportion the special tax requirement between Developed Property and Undeveloped Property in CFD No. 2002-1. A table of the 2013-2014 special tax rates for each classification of property is included.

II. SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

Special Tax Classifications

The methodology employed to calculate and apportion the special tax is contained in a document entitled the Rate and Method of Apportionment of Special Tax (the "RMA"). The Rate and Method of Apportionment defines four classifications: Taxable Property, Property Owner Association Property, Public Property, and Taxable County of Riverside Property.

Development Update

Review of the County of San Bernardino's and County of Riverside's building permit records indicate that no new building permits have been issued within CFD No. 2002-1. Certificates of occupancy have been issued for 148.90 acres to date. Table 1 below indicates the current amount of developed, developing, and undeveloped property within CFD No. 2002-1.

TABLE 1	
Agua Mansa Industrial Growth Association CFD No. 2002-1 Development Status	
Land Use	Number of Acres¹
County of San Bernardino	
Developed Property ²	94.12
Developing Property ³	0.00
Undeveloped Property	0.78
County of Riverside	
Developed Property ²	54.78
Developing Property ³	18.73
Undeveloped Property	22.25

1 Taxable Acres.

2 Property for which a certificate of occupancy has been issued.

3 Property for which a building permit has been issued and the certificate of occupancy is pending.

III. FISCAL YEAR 2012-2013 SPECIAL TAX LEVY

The total special tax levy for fiscal year 2012-2013 equaled \$664,630. As of the date of this report, \$663,741 has been collected by the Counties, the remaining \$889 is delinquent, leaving a delinquency rate of 0.13%.

IV. FISCAL YEAR 2013-2014 SPECIAL TAX REQUIREMENT

For fiscal year 2013-2014, the special tax requirement for CFD No. 2002-1 is equal to \$661,553 and is calculated as shown in Table 2 below.

TABLE 2	
Agua Mansa Industrial Growth Association	
CFD No. 2002-1	
Fiscal Year 2013-14 Special Tax Requirement	
Fund Balances as of April 30, 2013	
Special Tax Fund	\$ 280,675
Bond and Interest Fund	\$ -
Surplus Reserve Funds	\$ -
Remaining Fiscal Year 2012-13 Sources of Funds	
Pending Special Tax Deposits	\$ 520,161
Remaining Fiscal Year 2012-13 Obligations	
Interest due 09/01/13	\$ (312,186)
Principal due 09/01/13	\$ (110,000)
Administrative Expenses	\$ (11,189)
Estimated Fiscal Year 2012-13 Surplus/(Draw on Reserve Fund)	\$ 317,460
Budgeted Fiscal Year 2013-14 Expenditures	
Interest due 03/01/14	\$ (309,381)
Interest due 09/01/14	\$ (309,381)
Principal due 09/01/14	\$ (130,000)
Administrative Expenses	\$ (50,000)
Delinquency Contingency	\$ (180,251)
Fiscal Year 2013-14 Special Tax Requirement	\$ (661,553)

V. METHOD OF APPORTIONMENT

Maximum Special Tax Rates

The amount of special taxes that CFD No. 2002-1 may levy is strictly limited by the maximum rates set forth in Section C of the Rate and Method of Apportionment.

The fiscal year 2013-2014 maximum special tax rates for each classification of property in CFD No. 2002-1 are shown in the table on the following page. Each July 1, commencing July 1, 2004, the maximum special tax rates shall be increased by an amount equal to two percent of the amount in effect for the previous fiscal year.

Apportionment of Special Taxes

The special tax that is apportioned to each parcel is determined through the application of Section E of the Rate and Method of Apportionment for CFD No. 2002-1. The Board shall first determine the special tax requirement. Section E apportions the special tax requirement in three steps that prioritize the order in which Taxable Property, Property Owner Association Property, Public Property, and Taxable County of Riverside Property are taxed.

The first step states that the special tax shall be levied proportionately against each parcel of Taxable Property and Taxable County of Riverside Property at up to 100 percent of its applicable Maximum Special Tax to satisfy the Special Tax Requirement.

If the special taxes raised pursuant to the first step are less than the Special Tax Requirement, then the second step is applied. The second step states that the special tax shall be levied proportionately on each parcel of Property Owner Association Property at up to 100 percent of its applicable Maximum Special Tax to satisfy the Special Tax Requirement.

If additional monies are needed to satisfy the Special Tax Requirement after the first and second steps have been completed, then the third step is applied. The third step states that the special tax shall be levied proportionately on each parcel of Public Property at up to 100 percent of its applicable Maximum Special Tax to satisfy the Special Tax Requirement.

Application of the first step generates special tax revenues of \$976,127 from Taxable Property and Taxable County of Riverside Property, which is more than sufficient to meet the special tax requirement for facilities for fiscal year 2013-2014 as outlined in Section III. Therefore, the fiscal year 2013-2014 special tax for each parcel of Taxable Property and Taxable County of Riverside Property is equal to approximately 67.77% of the assigned special tax. The fiscal year 2013-2014 maximum and actual special tax rates are shown for each classification of property in Table 3 on the following page. The Special Tax Roll, which lists the actual special tax levied against each parcel in CFD No. 2002-1, is shown in Exhibit A.

TABLE 3

**Agua Mansa Industrial Growth Association
CFD No. 2002-1
Fiscal Year 2013-14 Assigned Maximum Special Taxes**

Land Use	Assigned/ Maximum Special Tax¹		Actual Special Tax¹
Taxable Property	\$	5,119.78	\$ 3,469.84
Property Owner Association Property	\$	5,119.78	\$ -
Public Property	\$	5,119.78	\$ -
Taxable County of Riverside Property	\$	5,119.78	\$ -

[http://127.0.0.1/resources/Clients/AMIGA/District Administration/CFD 2002-1/2013-14/CFD 2002-1 Admin Report.docx](http://127.0.0.1/resources/Clients/AMIGA/District%20Administration/CFD%202002-1/2013-14/CFD%202002-1%20Admin%20Report.docx)

5 Per Acre.

EXHIBIT A

*Agua Mansa Industrial Growth Association
Community Facilities District No. 2002-1*

*Special Tax Roll
Fiscal Year 2013-2014*

EXHIBIT A
Agua Mansa Industrial Growth Association
Community Facilities District No. 2002-1
FY 2013-2014 Special Tax Roll

<u>Assessor's Parcel Number</u>	<u>Tract</u>	<u>Lot</u>	<u>Taxable Acreage</u>	<u>Tax Class</u>	<u>Maximum Special Tax</u>	<u>FY 2013-14 Special Tax Levy</u>
County of Riverside						
175-180-012-5	24088-1	POR. 5	7.59	1	\$38,859.13	\$26,336.08
175-180-013-6	24088-1	6	8.73	1	\$44,695.68	\$30,291.70
175-180-014-7	24088-1	POR. 9	0.51	1	\$2,611.09	\$1,769.62
175-180-016-9	24088-1	POR. 5	2.23	1	\$11,417.11	\$7,737.74
175-180-018-1	24088	POR. 4	0.00	1	\$0.00	\$0.00
175-190-019-3	24088-1	2	7.73	1	\$39,575.90	\$26,821.86
175-190-021-4	24088-1	POR. 7	9.23	1	\$47,255.57	\$32,026.62
175-190-022-5	24088-1	POR. 8	2.16	1	\$11,058.72	\$7,494.84
175-190-023-6	24088-1	POR. 9	15.74	1	\$80,585.34	\$54,615.28
175-190-024-7	24088-1	10	0.00	1	\$0.00	\$0.00
175-190-025-8	24088-1	POR. 7	0.77	1	\$3,942.23	\$2,671.78
175-190-028-1	24088-1	PAR. 1	4.53	1	\$23,192.60	\$15,718.38
175-190-029-2	24088	POR. 3	0.00	1	\$0.00	\$0.00
175-210-034-7	12104	9	0.00	1	\$0.00	\$0.00
175-210-035-8	24088-2	4	2.84	1	\$14,540.18	\$9,854.34
175-210-037-0	24088-2	6	2.61	1	\$13,362.63	\$9,056.28
175-210-039-2	24088-2	5	5.87	1	\$30,053.11	\$20,367.96
175-210-046-8	24088-2	7,8	3.62	1	\$18,533.70	\$12,560.88
175-210-056-7	24088-2	8,9	2.70	1	\$13,823.41	\$9,368.56
175-210-057-8	24088-2	10	2.95	1	\$15,103.35	\$10,236.02
175-210-058-9	24088-2	11	3.72	1	\$19,045.68	\$12,907.86
175-210-059-0	24088	2,3,4	0.00	1	\$0.00	\$0.00
175-210-061-1	24088-2	1,2,3	7.41	1	\$37,927.63	\$25,704.78
175-220-021-6	24088	1	4.82	1	\$24,677.34	\$16,724.62
Subtotal:			95.76		\$490,260.40	\$332,265.20
County of San Bernardino						
0260-113-06-9	12104	6	0.00	1	\$0.00	\$0.00
0260-113-07-0	12104	7	0.00	1	\$0.00	\$0.00
0260-113-08-1	12104	8	0.00	1	\$0.00	\$0.00
0260-113-10-2	12104	4 and 5	22.09	1	\$113,095.94	\$76,648.76
0260-113-11-3	24088	5	0.00	1	\$0.00	\$0.00
0260-113-12-4	24088	6	0.00	1	\$0.00	\$0.00
0260-113-13-5	24088	7	0.78	1	\$3,993.43	\$2,706.48
0260-113-14-6	12104	2,3	18.58	1	\$95,125.51	\$64,469.62
0260-113-15-7	21631	1	32.80	1	\$167,928.78	\$113,810.74
0260-113-16-8	21631	1	20.65	1	\$105,723.46	\$71,652.20
Subtotal:			94.90		\$485,867.12	\$329,287.80
GRAND TOTAL:			190.66		\$976,127.52	\$661,553.00

Percent of Maximum Tax: 100.00% 67.77%

EXHIBIT B

*Agua Mansa Industrial Growth Association
Community Facilities District No. 2002-1*

*Summary of Transactions to Funds and Accounts
Fiscal Year 2012-2013*

**AMIGA CFD 2002-1
May 2012**

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$6,126	\$172,778	\$0	\$0	\$404,613	\$58,325	\$1,075,172	\$2	\$1,717,015
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$1,150)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,150)
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	(\$1,150)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,150)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$4,976	\$172,778	\$0	\$0	\$404,613	\$58,325	\$1,075,172	\$2	\$1,715,865

**AMIGA CFD 2002-1
June 2012**

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$4,976	\$172,778	\$0	\$0	\$404,613	\$58,325	\$1,075,172	\$2	\$1,715,865
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$141,328	\$0	\$0	\$0	\$141,328
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$141,328	\$0	\$0	\$0	\$141,328
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$475)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$475)
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	(\$475)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$475)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$4,501	\$172,778	\$0	\$0	\$545,941	\$58,325	\$1,075,172	\$2	\$1,856,718

**AMIGA CFD 2002-1
July 2012**

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$4,501	\$172,778	\$0	\$0	\$545,941	\$58,325	\$1,075,172	\$2	\$1,856,718
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$295,019	\$0	\$0	\$0	\$295,019
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$21,658</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$21,658</u>
TOTAL SOURCES	\$21,658	\$0	\$0	\$0	\$295,019	\$0	\$0	\$0	\$316,677
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$12,209)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$12,209)
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	(\$12,209)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$12,209)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$13,950	\$172,778	\$0	\$0	\$840,960	\$58,325	\$1,075,172	\$2	\$2,161,187

AMIGA CFD 2002-1
August 2012

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$13,950	\$172,778	\$0	\$0	\$840,960	\$58,325	\$1,075,172	\$2	\$2,161,187
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$5,786	\$0	\$0	\$0	\$5,786
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$5,786	\$0	\$0	\$0	\$5,786
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$380)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$380)
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	(\$380)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$380)
TRANSFERS	\$438	\$0	\$0	\$314,436	(\$404,875)	\$0	\$0	\$0	(\$90,000)
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$14,008	\$172,778	\$0	\$314,436	\$441,872	\$58,325	\$1,075,172	\$2	\$2,076,593

**AMIGA CFD 2002-1
September 2012**

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$14,008	\$172,778	\$0	\$314,436	\$441,872	\$58,325	\$1,075,172	\$2	\$2,076,593
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	(\$314,436)	\$0	\$0	\$0	\$0	(\$314,436)
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$2,699)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,699)
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	(\$2,699)	\$0	\$0	(\$314,436)	\$0	\$0	\$0	\$0	(\$317,135)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$11,310	\$172,778	\$0	\$0	\$441,872	\$58,325	\$1,075,172	\$2	\$1,759,458

**AMIGA CFD 2002-1
October 2012**

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$11,310	\$172,778	\$0	\$0	\$441,872	\$58,325	\$1,075,172	\$2	\$1,759,458
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$1,287)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,287)
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	(\$1,287)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,287)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$10,022	\$172,778	\$0	\$0	\$441,872	\$58,325	\$1,075,172	\$2	\$1,758,171

**AMIGA CFD 2002-1
November 2012**

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$10,022	\$172,778	\$0	\$0	\$441,872	\$58,325	\$1,075,172	\$2	\$1,758,171
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$49)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$49)
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	(\$49)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$49)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$9,974	\$172,778	\$0	\$0	\$441,872	\$58,325	\$1,075,172	\$2	\$1,758,122

**AMIGA CFD 2002-1
December 2012**

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$9,974	\$172,778	\$0	\$0	\$441,872	\$58,325	\$1,075,172	\$2	\$1,758,122
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$9,974	\$172,778	\$0	\$0	\$441,872	\$58,325	\$1,075,172	\$2	\$1,758,122

**AMIGA CFD 2002-1
January 2013**

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$9,974	\$172,778	\$0	\$0	\$441,872	\$58,325	\$1,075,172	\$2	\$1,758,122
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$1,902)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,902)
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	(\$1,902)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,902)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$8,072	\$172,778	\$0	\$0	\$441,872	\$58,325	\$1,075,172	\$2	\$1,756,220

AMIGA CFD 2002-1
February 2013

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$8,072	\$172,778	\$0	\$0	\$441,872	\$58,325	\$1,075,172	\$2	\$1,756,220
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$150,989	\$0	\$0	\$0	\$150,989
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$150,989	\$0	\$0	\$0	\$150,989
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$49)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$49)
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	(\$49)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$49)
TRANSFERS	\$0	\$0	\$0	\$312,186	(\$312,186)	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$8,023	\$172,778	\$0	\$312,186	\$280,675	\$58,325	\$1,075,172	\$2	\$1,907,161

**AMIGA CFD 2002-1
March 2013**

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$8,023	\$172,778	\$0	\$312,186	\$280,675	\$58,325	\$1,075,172	\$2	\$1,907,161
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	(\$312,186)	\$0	\$0	\$0	\$0	(\$312,186)
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	(\$44,721)	\$0	\$0	(\$44,721)
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	\$0	\$0	\$0	(\$312,186)	\$0	(\$44,721)	\$0	\$0	(\$356,907)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$8,023	\$172,778	\$0	\$0	\$280,675	\$13,604	\$1,075,172	\$2	\$1,550,254

AMIGA CFD 2002-1
April 2013

	ADMINISTRATIVE EXPENSE FUND	PROJECT ACCOUNT	COST OF ISSUANCE ACCOUNT	BOND & INTEREST FUND	SPECIAL TAX FUND	PREPAYMENT ACCOUNT	RESERVE FUND	REDEMPTION ACCOUNT	TOTAL
BEGINNING BALANCE	\$8,023	\$172,778	\$0	\$0	\$280,675	\$13,604	\$1,075,172	\$2	\$1,550,254
SOURCES OF FUNDS									
SPECIAL TAX RECEIPTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INVESTMENT AGREEMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
INTEREST PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	(\$1,617)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,617)
<u>MISCELLANEOUS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL USES	(\$1,617)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,617)
TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST PAID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$6,407	\$172,778	\$0	\$0	\$280,675	\$13,604	\$1,075,172	\$2	\$1,548,637